

# Supplemental Annual Financial Report Forms

For 2015 Gateway Annual Financial  
Reports

## Supplemental AFR

The purpose of the form is to enable the county auditor to gather financial information for funds that are not on the county auditor's funds ledger.

## Determining Which Additional Funds to Report

- o Review last audited financial statement
- o Add only Treasurer's after settlement collections and funds that do not flow through the funds ledger



## Here's What We Found Still Applicable in Our Review of Several Audit Reports

- |                                  |                                |
|----------------------------------|--------------------------------|
| o After Settlement Collections   | o Sheriff's Inmate Trust       |
| o Clerks Trust (including ISETS) | o County Home Commissary       |
| o Jail Commissary                | o County Home Resident's Trust |

## Supplemental AFR Contents

- o Due Date: to you January 20
- o Contact Information
- o Fund Name
- o Beginning Investment Balance
- o Ending Investment Balance
- o Beginning Cash Balance
- o Other Receipts
- o Other Disbursements
- o Ending Cash Balance
- o Indication of whether or not this is a new fund
- o Certification of responsible official

## After Settlement Collections (Treasurer's Cashbook)

Fund Name	Beginning Cash Balance	Other Receipts	Other Disbursements	Ending Cash Balance
After Settlement Collections	8,555,222	7,999,999	8,555,222	7,999,999

Reverses last year's entry

## After Settlement Collections (Treasurer's Cashbook)

Fund Name	Beginning Cash Balance	Other Receipts	Other Disbursements	Ending Cash Balance
After Settlement Collections	8,555,222	7,999,999	8,555,222	7,999,999

Adds Current Treasurer holdings

## Other Supplemental AFRs

Fund Name	Beginning Cash Balance	Other Receipts	Other Disbursements	Ending Cash Balance
Jail Commissary	275,645	2,333,444	2,475,225	133,864
Inmate Trust	56,889	989,677	920,123	126,443